

Utah State Tax Commission
**Application for Mineral
Production Withholding Tax Account**

TC-675B
Rev. 9/96

Business Information

Nature of business

Name of owner or corporation			Telephone number		
DBA name (trade name)			Federal identification number		
Business address			SIC code		
City	State	ZIP code	Ownership type		
Mailing address (if different than from above)			<input type="checkbox"/> Sole proprietor (individual) <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership		
City	State	ZIP code	<input type="checkbox"/> Other: (Specify) _____		

Owner, Officers, or Partners

Owner, officer, or partner name	Address (street, city, state, ZIP code)	Social Security Number	Telephone number

General Information

☐ Yes ☐ No Will you file your year-end reconciliation on computer tape?
What date did you first begin to make mineral production payments? _____

☐ Yes ☐ No Are you related to one or more businesses in the State of Utah which would be or are subject to mineral production withholding tax? If yes, complete the related business section below.

Related business name	Relationship	Address where records are kept	Mineral production withholding account number	Date account was opened

I hereby certify that the information on this form is true and correct.

Signature X	Title	Date signed
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For more information, contact the Tax Commission at (801)297-2200 or 1-800-662-4335

Send completed form to: **Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134**

Mineral Production Withholding Information - TC-675B

Who must withhold?

Mineral producers must withhold tax when making payment of proceeds from the production of minerals in Utah. Withholding is not required if the payments are due to:

- (1) the United States, the State of Utah, or any of its agencies or political subdivisions,
- (2) any charitable institution,
- (3) any Indian or Indian Tribe if the amounts accruing are subject to the supervision of the United States or any of its agencies, or
- (4) working interest owner that has provided the mineral producer with Utah form TC-889, Mineral Production Withholding Exemption Certificate, approved by the Auditing Division of the Utah State Tax Commission. See Rule R-865-14W-1(D)(2).

When is mineral production withholding due?

Mineral producers should file returns and pay withheld amounts quarterly to the Utah State Tax Commission on or before the last day of the month following the end of the calendar quarter. Returns are due on or before the last day of April (for January - March), July (for April - June), October (for July - September), and January (for October - December).

How do I make my withholding payments?

Within 30 days after opening a withholding account, the mineral producer will receive a withholding return payment book that contains coupons beginning with the first period of liability to the end of the calendar year. If you do not receive your withholding return payment book, contact the Tax Commission to commence making your withholding tax deposit.

Mineral producers with existing withholding accounts will receive a new withholding return payment book each year in January.

Amount to Withhold

Mineral producers must withhold an amount equal to 5 percent of the amount payable to the person entitled to the production payment.

Quarterly Returns

Contained in the withholding return payment book are 4 quarterly payment coupons (Form TC-96Q). These payment coupons are the mineral producers withholding returns that are filed with the withholding amount.

Third Party Filing

Mineral producers may file withholding through third party filers. The third party filer handles all withholding record keeping, payments, and reconciliations for the client withholder. The withholder is held responsible for the third party's failure to make payments.

File Even With No Tax Liability

A mineral producer is required to file a withholding coupon even if there is no tax liability. Failure to do so may result in estimated tax assessment.

Amended Returns

The withholding return payment book contains an amended return (Form TC-96A) used to amend a return previously filed. If additional taxes are owed, include interest with the amount owed from the original filing period due date to the amended date.

Annual Reconciliation Return

All mineral producers must file an annual reconciliation return (Form TC-96R) along with paper copies of all 675R and 1099R forms (or magnetic media tape) for the calendar year. The reconciliation return is due by the last day of February. If you filed an amended quarterly return, after you file the reconciliation return, you must also file an amended annual reconciliation for that tax year. Do not send money with the reconciliation return.

Magnetic Media

Mineral producers may file their 675R and 1099R using magnetic media (or other electronic media), accompanied by an annual reconciliation form, TC-96R. Magnetic media specifications and procedures are contained in Instructions For Annual Report of W-2, 1099R, and TC-675R Information booklet. For information call (801)297-2200 or 1-800-662-4335 outside the Salt Lake area.

Supplemental Assessment Return

After the mineral producer files the reconciliation, report and pay any additional taxes owed using the supplemental assessment return (Form TC-96S). Do not use the supplemental assessment return for refund claims. Use the amended return for reporting overpayments and claims for refund.

Withholding Filing Record

Mineral producers should keep a record of taxes withheld and paid to the Tax Commission. For your convenience, the withholding return payment book provides a place to record amount due, amount paid, and check number for each quarterly filing periods.

Penalties

The penalty for failure to file a tax due return by the due date is the greater of \$20 or 10 percent of the unpaid tax. In addition, if a tax balance remains unpaid 90 days after the due date, a second penalty, the greater of \$20 or 10 percent of the tax balance, will be added for failure to pay timely. The penalty for failure to pay tax due as reported on a timely filed return, or within 30 days of a notice of deficiency, is the greater of \$20 or 10 percent of the tax due. In addition, late filed or underpaid returns result in the loss of vendor discount.

Interest

Interest will be assessed at the rate prescribed by law from the original due date until paid in full. For information, taxpayers may request form TC-15, Applicable Interest Rates, by calling or writing the Utah State Tax Commission.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 (TDD 297-3819). Please allow three working days for a response.

Returns with due dates on Saturday, Sunday, or legal holidays are due on the next business day.